

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA,

Petitioner,

v.

EATON CORPORATION,

Respondent.

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CASE NO. 1:23-mc-00037

ORDER

JAMES S. GWIN, UNITED STATES DISTRICT COURT JUDGE:

On May 16, 2024, the Court granted the government's motion to enforce an IRS subpoena against Respondent Eaton Corporation and entered judgment.¹ The Court ordered Eaton to produce certain foreign employee evaluations. And the Court ordered the parties to file a proposed protective order describing how those evaluations could be redacted.

On May 30, 2024, the parties filed a joint status report.² In the status report, the parties said that they could not agree on redaction scope. The government filed a proposed protective order,³ but Eaton did not.

In the joint status report, Respondent Eaton also said that it planned to file a post-judgment motion and, depending on the post-judgment motion's outcome, an appeal.⁴ Notwithstanding Eaton's plan to file a post-judgment motion and appeal, Eaton agreed to produce evaluations for its India-based employees. But Eaton asked the Court not to enforce

¹ Docs. 22, 23.

² Doc. 24.

³ Doc. 25

⁴ Doc. 24.

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the Court's judgment as to Eaton's European employee evaluations pending Eaton's anticipated post-judgment motion and potential appeal.

The parties shall proceed as follows:

- Eaton shall file its own proposed protective order by **June 7, 2024**. The Court will resolve the parties' disagreements over redaction scope by reviewing the parties' competing protective orders.
- The government shall file a response to Eaton's request to stay execution of judgment as to the European employee evaluations by **June 7, 2024**.
- Eaton shall file any post-judgment motion by **June 17, 2024**. Any opposition will be due by **July 1, 2024**. Any reply will be due by **July 8, 2024**.

IT IS SO ORDERED.

Dated: June 4, 2024

s/ *James S. Gwin*
JAMES S. GWIN
UNITED STATES DISTRICT JUDGE